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FAX NO : 571-273-8300

TO : Commissioner for Patents  
Mail Stop: Amendments

FROM : Oleg F. Kaplun, Esq. of Fay Kaplun & Marcin, LLP

DATE : October 29, 2007

SUBJECT : U.S. Patent Appln. Serial No. 10/589,035  
for *Method and Devices for Low-Frequency Emphasis*  
*During Audio Compression Based on ACELP/TCX*  
Inventor(s): Bessette  
Our Ref.: 40128/05101

NUMBER OF PAGES INCLUDING COVER : 14

MESSAGE:

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Thank you.

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Attorney Docket No.: 40128/05101( 08241-215)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Inventor(s) : Bessette  
Serial No. : 10/589,035  
Filing Date : February 20, 2007  
For : Methods and Devices for Low-Frequency Emphasis During  
Audio Compression Based on ACELP/TCX Group Art  
Group Art Unit : 2626  
Examiner : To be assigned  
Confirmation No. : 3936

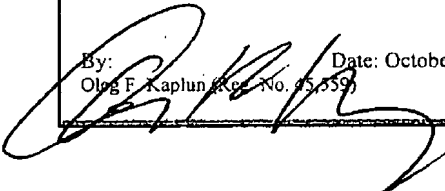
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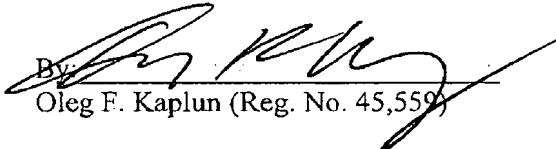
By:  Date: October 24, 2007  
Oleg F. Kaplun (Reg. No. 45,559)

**TRANSMITTAL**

Transmitted herewith please find an Amendment in response to a Non-Compliant Amendment mailed October 19, 2007 in the above-identified application. No fees are believed to be required. The Commissioner is hereby authorized to charge any additional fees required to the **Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492**. A copy of this paper is enclosed for that purpose.

Respectfully submitted,

Dated: October 24, 2007

By:   
Oleg F. Kaplun (Reg. No. 45,559)

Fay Kaplun & Marcin, LLP  
150 Broadway, Suite 702  
New York, NY 10038  
Tel: (212) 619-6000  
Fax: (212) 619-0276

Attorney Docket No.: 40128/05101( 08241-215)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

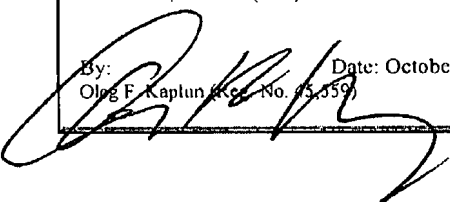
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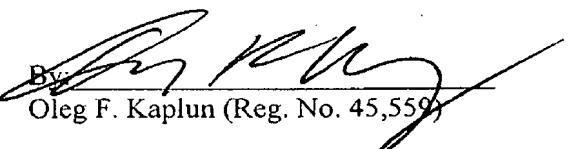
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[40128/05101 - 08241-215]

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Applicant : Bessette  
Serial No. : 10/589,035  
Filed : February 20, 2007  
For : Methods and Devices for Low-Frequency Emphasis  
During Audio Compression Based on ACELP/TCX  
  
Art Unit : 2800  
Confirmation No. : 3936  
Examiner : To Be Assigned

Mail Stop: PCT  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**PRELIMINARY AMENDMENT**

Prior to examination and calculation of the filing fee, please amend the above-identified application as follows: